

RECEIVED
CENTRAL FAX CENTER

APR 26 2007

FAX TRANSMISSION**DATE:** April 26, 2007**PTO IDENTIFIER:** Application Number 10/800,230-Conf. #8565
Patent Number**Inventor:** Kazuhito MATSUDA et al.**MESSAGE TO:** US Patent and Trademark Office**FAX NUMBER:** (571) 273-8300**FROM:** LAHIVE & COCKFIELD, LLP
Anthony A. Laurentano/Ishna Neamatullah**PHONE:** (617) 227-7400**Attorney Dkt. #:** TOW-067**PAGES (Including Cover Sheet):** 14**CONTENTS:** Fax Transmission (1 page)
Certificate of Transmission (1 page)
Transmittal (1 page)
Amendment in Response to Non-Final Office Action (11 pages)

If your receipt of this transmission is in error, please notify this firm immediately by collect call to sender at (617) 227-7400 and send the original transmission to us by return mail at the address below.

This transmission is intended for the sole use of the individual and entity to whom it is addressed, and may contain information that is privileged, confidential and exempt from disclosure under applicable law. You are hereby notified that any dissemination, distribution or duplication of this transmission by someone other than the intended addressee or its designated agent is strictly prohibited.

LAHIVE & COCKFIELD, LLP
One Post Office Square, Boston, Massachusetts 02109-2127
Telephone: (617) 227-7400 Facsimile: (617) 742-4214

APR 26 2007

PTO/SB/97 (08-04)

Approved for use through 07/31/2006. OMB 0851-0031

U. S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

Application No. (if known): 10/800,230

Attorney Docket No.: TOW-067

Certificate of Transmision under 37 CFR 1.8

I hereby certify that this correspondence is being facsimile transmitted to the United States Patent and Trademark Office.

on April 26, 2007
Date


Signature

Anthony A. Laurentano

Typed or printed name of person signing Certificate

38,220
Registration Number, if applicable

(617) 227-7400
Telephone Number

Note: Each paper must have its own certificate of transmission, or this certificate must identify each submitted paper.

Certificate of Transmission (1 page)

Fax Transmission (1 page)

Transmittal (1 page)

Amendment in Response to Non-Final Office Action (11 pages)

APR 26 2007

PTO/SB/21 (09-08)

Approved for use through 03/31/2007. OMB 0651-0031

U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

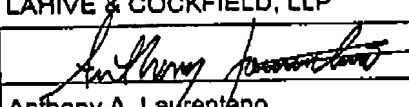
Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

TRANSMITTAL FORM <small>(to be used for all correspondence after initial filing)</small>	Application Number	10/800,230-Conf. #8565
	Filing Date	March 12, 2004
	First Named Inventor	Kazuhito MATSUDA
	Art Unit	1709
	Examiner Name	M. J. Lalos
Total Number of Pages In This Submission	Attorney Docket Number	TOW-087

ENCLOSURES (Check all that apply)

<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): Fax Transmission; Certificate of Transmission
Remarks		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	LAHIVE & COCKFIELD, LLP		
Signature			
Printed name	Anthony A. Laurentano		
Date	April 26, 2007	Reg. No.	38,220

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted by facsimile to the Patent and Trademark Office, facsimile no. (571) 273-8300 at M/A Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: April 26, 2007

Signature:  (Anthony A. Laurentano)

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted by facsimile to the Patent and Trademark Office, facsimile no. (571) 273-8300 at MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below.

Dated: April 26, 2007

Signature: 
(Anthony A. Laurentano)

APR 26 2007

Docket No.: TOW-067
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:
Kazuhito Matsuda *et al.*

Application No.: 10/800,230

Confirmation No.: 8565

Filed: March 12, 2004

Art Unit: 1709

For: FUEL GAS PRODUCTION APPARATUS AND
FUEL CELL SYSTEM

Examiner: M. J. LaJos

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action dated February 7, 2007 (Paper No. 20070125), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.